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CHARLES ELMORE CROPLEY
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No. 505.

IN THE

Supreme Court of the United States

OCTOBER TERM, 1937.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE,

Petitioner,

v.

GEORGE W. ELKINS.

PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE THIRD CIRCUIT.

BRIEF AND ARGUMENT FOR THE RESPONDENT.

IN THE

Supreme Court of the United States

OCTOBER TERM, 1937. No. 505.

Guy T. Helvering, Commissioner of Internal Revenue,
Petitioner,

v.

George W. Elkins.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE THIRD CIRCUIT.

MEMORANDUM FOR THE RESPONDENT.

Respondent does not oppose petitioner in his request that a Writ of Certiorari be granted herein.

While respondent believes that the conclusion reached below by the Circuit Court of Appeals for the Third Circuit is correct, he agrees that the matter in controversy should be reviewed by this Court because, as stated in the Petition, there is a direct

conflict between the decision of the court below and that of the Circuit Court of Appeals for the Second Circuit in the case of *Mary Duke Biddle* v. *Commissioner,* 86 F. (2d) 718, in which case this Court granted Certiorari on October 11, 1937, as of No. 55, October Term, 1937.

Accordingly, respondent does not oppose the petitioner in requesting that a Writ of Certiorari be issued to the Circuit Court of Appeals for the Third Circuit to review the judgment of that court in the above entitled cause.

Respectfully submitted,

WILLIAM R. SPOFFORD,
Attorney for the Respondent.

OCTOBER 1937.